

Codification Release

Overview

The Financial Accounting Standards Board (FASB) released the Accounting Standards Codification on July 1, 2009 and is effective for financial statements with interim or annual periods ending after September 15, 2009. The Codification replaces existing authoritative accounting pronouncements including those issued by the FASB, EITF, AICPA, and other organizations. The current version of the US GAAP XBRL taxonomy references the superseded pronouncements. The 2010 release of the US-GAAP taxonomies will be updated to include the latest Codification references. In the interim, XBRL US is providing an additional taxonomy reference linkbase and schema entry points that can be added to the 2009 taxonomy. This linkbase allows users of the 2009 taxonomy to access the Codification references.

The Codification linkbase and entry points are made available using both relative references and absolute references. These are distributed as two zip files at the following location:

<http://taxonomies.xbrl.us/us-gaap/2009/doc/Codification-Absolute.zip>

<http://taxonomies.xbrl.us/us-gaap/2009/doc/Codification-Relative.zip>

What Zip Files Should I Use?

Use the relative reference files if the 2009 taxonomy is located on a local file system. Use the absolute reference file if the 2009 taxonomy used is located on the XBRL US website at <http://taxonomies.xbrl.us/us-gaap/2009>.

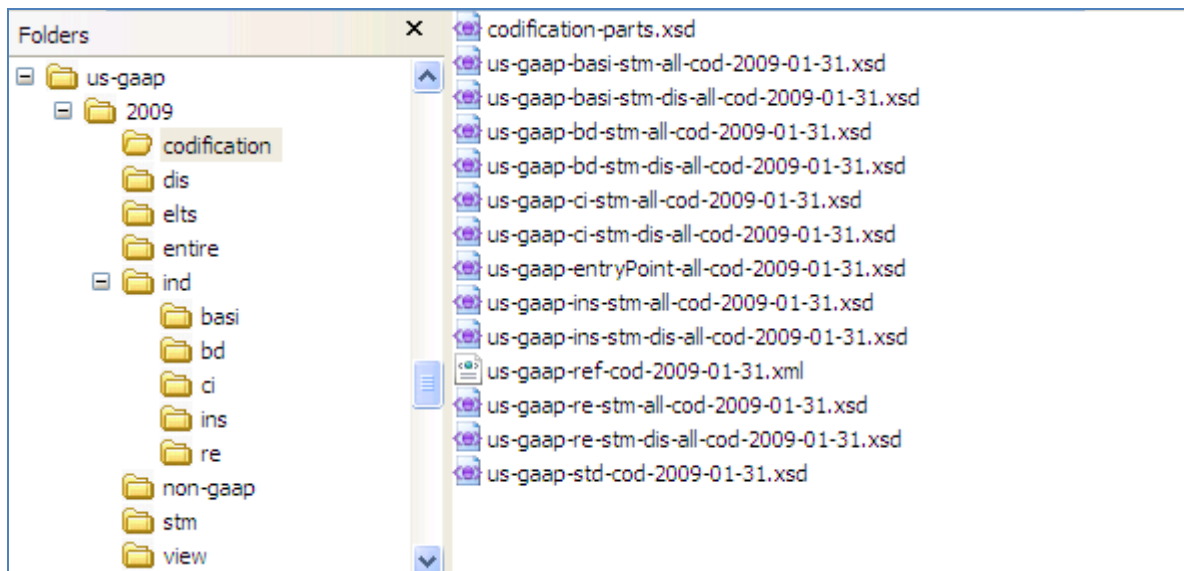
How do I use the Files?

The zip files are for information purposes and are not recognized as part of the official 2009 taxonomy by the Securities and Exchange Commission (SEC). The Codification linkbase file SHOULD NOT be referenced as part of a companies filing as it will not be recognized by the SEC EDGAR system. The Codification files can be used by both consumers of XBRL data and by filers as reference information to understand the origin of individual elements.

Using the Relative Reference Files

Figure 1 shows where the contents of the “Codification Relative.zip” file should be placed relative to the local copy of the 2009 taxonomy. The folder name should be called “Codification.” Each of the entry points listed in the left hand pane of the figure define various entry points that align with the industry entry points in the taxonomy. The entry point “us-gaap-entryPoint-all-cod-2009-01-31.xsd” is the entry point for all industries.

Figure 1 - Relative References



Using the Absolute Reference Files

The absolute reference file references the taxonomy files located on the web at the XBRL US website <http://xbrl.us>. These files can be downloaded to any location on your local file system and used to open the taxonomy as long as you have an internet connection.

Codification Parts

Both files contain a file called “codification-parts.xsd” that is used to define codification reference parts. This file includes the following additional Codification reference parts that were not included in the 2009 taxonomy:

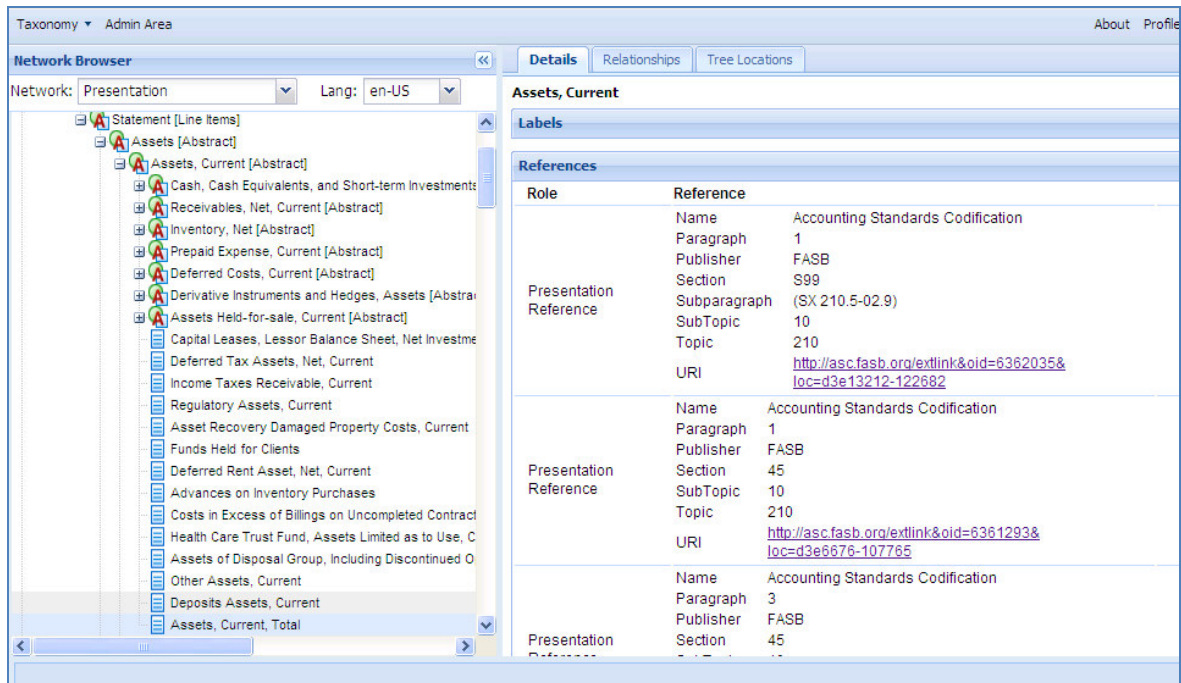
1. Topic
2. SubTopic
3. Glossary

This file must not be removed as it identifies the additional reference categories provided by the Codification and is used by the Codification linkbase.

Viewing Codification References

In order to view the Codification in the 2009 taxonomy we have made the Codification references available in the XBRL US Taxonomy viewer located at <http://viewer.xbrl.us>. The figure below shows the Codification references as they appear in the viewer. The Codification URI or link can be followed to the FASB Accounting Standards Codification. To link to the Codification you will need to set up a Codification account on the FASB website at <http://asc.fasb.org>. You can sign up for either professional or basic access to the FASB site. Once you have a username and account you will be able to link directly to the FASB Codification from the 2009 taxonomy.

Figure 2 – Taxonomy View



By clicking on the URI link associated with Assets, Current, Total (Topic 210, Subtopic 10, Section 45) you will be taken to the FASB Codification website in Figure 3 below.

Figure 3 – FASB Codification

